

Sri B. D. JATTI.—There is no new argument advanced by the Hon'ble Member.

Mr. SPEAKER.—The question is—

“That for sub-clause (2), the following shall be substituted:—

“(2) It shall come into force on the 1st day of October 1962.”

The amendment was negatived.

Mr. SPEAKER.—The question is—

“That for sub-clause (2), the following shall be substituted:—

“(2) It shall come into force on such date as the Government may by notification published in the Gazette appoint.”

The amendment was negatived.

4-30 P.M.

Mr. SPEAKER.—The question is :

“That Clause 1, the Preamble and the Title stand part of the Bill”.

The motion was adopted.

Clause 1, the Preamble and the Title were added to the Bill.

Motion to pass.

Sri B. D. JATTI.—I beg to move :

“That the Mysore Agricultural Income Tax (Second Amendment) Bill, 1962, as amended, be passed.”

Mr. SPEAKER.—Motion moved:

“That the Mysore Agricultural Income Tax (Second Amendment) Bill, 1962, as amended, be passed.”

†ಶ್ರೀ ಎಚ್. ಆರ್. ಕೇಶವಮೂರ್ತಿ.—ಈಗ ರೆವಿನ್ಯೂ ಜಮೀನಿಗೆ ತೆರಿಗೆ ಹಾಕಿದ್ದೀರಿ. ಕೆಲವರು ಅಮೃತಮಹರ್ ಕಾವಲಿನಲ್ಲಿ ಮತ್ತು ಅರಣ್ಯ ಪ್ರದೇಶದಲ್ಲಿ ಅರ್ಜಿಗಳನ್ನು ಹಾಕಿ ವ್ಯವಸಾಯ ಮಾಡಿದ್ದಾರೆ. ಅವರು ತೆರಿಗೆ ಕೊಡುವುದಿಲ್ಲ. ವಿಧೇಯಕದಲ್ಲಿ ಅಂಥವರಿಗೆ ತೆರಿಗೆ ಹಾಕಲು ಅವಕಾಶ ಮಾಡಿದ್ದೀರಾ ?

ಶ್ರೀ ಬಿ. ಡಿ. ಜತ್ತಿ.—ಈಗ ಈ ವಿಧೇಯಕವನ್ನು ಪಾಸ್ ಮಾಡಿದ್ದಾಗಿದೆ, ಪಾಸ್‌ಗೊಳ್ಳುವುದು ಮುಂಚೆ ಕೇಳಿದರೆ ಹೇಳಬಹುದಾಗಿತ್ತು. If the Hon'ble Member really felt that there were some people who were evading payment of taxes, he ought to have moved an amendment and if it was correct, I would have accepted it. He is now

coming at a late stage after the Bill is passed.

Mr. SPEAKER.—The question is :

“That the Mysore Agricultural Income Tax (Second Amendment) Bill, 1962, as amended, be passed.”

The motion was adopted.

MYSORE APPROPRIATION (No. 5) BILL, 1962.

Motion to consider.

Sri B. D. JATTI.—I beg to move :

“That the Mysore Appropriation (No. 5) Bill, 1962, be taken into consideration”.

Mr. SPEAKER.—Motion moved :

“That the Mysore Appropriation (No. 5) Bill, 1962, be taken into consideration”.

What is covered by the Bill was passed and therefore there is very little scope for debate. So, Members will be very brief if they have got anything at all to say.

†**Sri S. SIVAPPA.**—Mr. Speaker, Sir, this Appropriation Bill (No. 5), relates to the amounts spent from the ‘Consolidated Fund’ sanctioned by this Legislature. The amount is about Rs. 241 lakhs. While speaking on this Bill, time and again, we have brought to the notice of the Government that they lack foresight and that there is something very defective in their spending. I want to know why this Government was keeping quiet for as long a time as 3 years to find out this error of Rs. 241 lakhs. This was found out by the Public Accounts Committee and they had to direct the Government to regularise it.

Mr. SPEAKER.—I would put it that you have come to their rescue by passing these remarks.

Sri S. SIVAPPA.—We are saying that this Government has no proper accounting and no foresight. They are only indulging in extravagance. This amount of Rs. 241 lakhs is as big as the Budget of the old Mysore State. So, Sir, I am really surprised to find that the Government have spent in excess of

(SRI S. SIVAPPA)

the voted amount to the extent of Crores of Rupees. This is really very bad. On one item in the Schedule—Demand No. 52—“Capital Outlay on Electricity Schemes”, they have spent nearly an excess of One crore of rupees. Most of this amount may probably be due to the Sharavathi Project. We know how money is spent on Shavarathi Project. Moneys have been flown there without any accounts and on the whims and fancies of the Engineers and to the benefit of the Contractors. This money was paid probably just to see that this Project comes to fruition within the scheduled time. Even that has not been achieved. You were saying that the Sharavathi Project would be completed by the end of 1962 and that electricity would be given to industries in Mysore State and other institutions, and that has not been fulfilled. So, the money spent there is nothing but a waste. It is a loss to the State Exchequer. Under article 204 of the Constitution, they are taking shelter for this excess expenditure in those years. Though there is that constitutional shelter for them, even then Government should not spend money over and above the Budget amount sanctioned by the Legislature. This goes to show how light-heartedly we treat the Legislature. The Budget should be treated with some sanctity. With these remarks I strongly oppose the way these excess amounts are spent and this Appropriation Bill has been brought forward.

Sri G. V. GOWDA.—The excess amount has been spent in 1958–59 and it was got voted in 1962. Is it not desirable to have the Appropriation Bill brought immediately afterwards? It has been brought after a lapse of so many months. When it was voted by this House, the Government should have brought this Bill immediately thereafter and got it passed. I am questioning the appropriateness of this method.

Sri B. D. JATTI.—Sir, one specific point has been raised on Demand No. 52 and I will explain that first so that the Hon'ble Leader of the Opposition may be satisfied. Demand No. 52—81-A

Capital Outlay on Electricity Schemes—the amount is Rs. 96,41,592. The excess is mainly under Stock and Suspense transactions. The Department should have taken into account the gross budget and this could not be anticipated by the Department—that is the explanation for the general remarks. All these excesses have been reviewed by the Public Accounts Committee and recommended. The total final grant of appropriation sanctioned by the Legislature for the year 1958–59 was Rs. 119,15,20,500. The excess occurred only under a few heads. Taking all the grants together, there is 11.34 crores. The excess as compared to the grant is negligible and such excess in the course of large transactions is inevitable. I do not say we should incur it. But in an expenditure of this magnitude, we have to see the percentage of excess to the total grants. In view of the recommendations of the Public Accounts Committee, I hope the Legislature will accept the demand and I assure that we will avoid such excess in future.

Mr. S P E A K E R.—Is there any avoidable delay as suggested?

Sri B. D. JATTI.—No, Sir.

Sri G. V. GOWDA.—Budgets are put here for vote by 31st March.

Mr. S P E A K E R.—There is a difference between this and that. After all the Budget goes on till the 28th or 30th March. On the 1st of April, if the Bill is not passed, the account cannot be operated upon. There is no such difficulty and the time is not after all anything so vital. The Bill has to be drafted. It has to get the consent of the Governor and then printed and brought before the House. I will now put it to the vote of the House.

The question is:

“That the Mysore Appropriation (No. 5) Bill, 1962, be taken into consideration.”

The motion was adopted.

Mr. S P E A K E R.—I will put the Bill clause by clause.

The question is:

“That clauses 2, 3, and schedule stand part of the Bill.”

The motion was adopted.

Clauses 2, 3 and schedule were added to the Bill.

Mr. SPEAKER.—The question is:

“That clause 1, the Title and the Preamble stand part of the Bill.”

The motion was adopted.

Clause 1, the Title and the Preamble were added to the Bill.

Motion to pass

Sri B. D. JATTI.—Sir, I beg to move:

“That the Mysore Appropriation (No.5) Bill, 1962, be passed.”

Mr. SPEAKER.—The question is:

“That the Mysore Appropriation (No.5) Bill, 1962, be passed.”

The motion was adopted

MYSORE SALES-TAX (SECOND AMENDMENT) BILL, 1962.

As reported by the Select Committee.

Motion to consider

Sri B. D. JATTI (Minister for Finance).—Sir, I beg to move:

“That the Mysore Sales Tax (Second Amendment) Bill, 1962, as reported by the Select Committee, be taken into consideration.”

Mr. SPEAKER.—Motion moved:

“That the Mysore Sales Tax (Second Amendment) Bill, 1962, as reported by the Select Committee, be taken into consideration.”

Sri B. D. JATTI.—Sir, in order to give the correct picture, I will give the operative changes in the present Bill and also in the Select Committee report as compared to the original section of the Act which is in force. Then only, it may be possible for us all to know—

Clause 1 (1).—Short Title—No change is made.

Clause 1 (2).—‘Commencement:—

It shall be deemed to have come into force on the first day of April 1962.”

Here, the final proposal of the Select Committee is:

“It shall come into force on such date as the State Government may by notification in the Official Gazette appoint.”

In suggesting the above change, the Select Committee has observed:

“It would not be equitable to levy the tax with retrospective effect from the first day of April 1962, as the dealers would not have collected the tax at the higher rate from that date. They therefore consider that the Government may be empowered to specify the date from which the Act shall come into force by issue of a notification in the Gazette. This sub-clause has been accordingly modified.”

Clause 2.—If it is necessary, I will read the original section 3 for the information of the House.

“Appointment of Commissioner, Deputy Commissioners of Commercial Taxes, Assistant Commissioners of Commercial Taxes, Commercial Tax Officers:—The State Government may appoint a Commissioner of Commercial Taxes and as many Deputy Commissioners of Commercial Taxes, Assistant Commissioners of Commercial Taxes, Commercial Tax Officers and Assistant Commercial Tax Officers as they think fit for the purpose of performing the functions respectively conferred on them by or under this Act. Such officers shall perform the said function within such local limits as the State Government may assign to them”.

The clause proposed in the amending Bill is in Section 3 of the Mysore Sales Tax Act, 1957 (Mysore Act 25 of 1957) and that is:

“After the words ‘by or under this Act’, the words “or by or